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DIGEST OF OTHER RECENT VIRGINIA DECISIONS.

Supreme Court of Appeals.

Note.—In this department we give the syllabus of every case decided by the Virginia Supreme Court of Appeals, except of such cases as are reported in full.

COMMONWEALTH et al. v. TREDEGAR CO.

March 21, 1918.

[95 S. E. 279.]

Taxation (§ 608 (10)*)—Collection—Injunction—Statute.—It being, under Code 1904, § 508, the duty of the commissioner of revenue to assess for taxation any property which he finds was not so assessed for a previous year, within the limits there prescribed, and there being an adequate remedy by motion under section 567, if he makes an erroneous or illegal and invalid assessment, Acts 1916, c. 64, providing that no suit to restrain the collection or assessment of a tax shall be maintainable, except when the party has no adequate remedy at law, bars suit by the property owner to correct and cancel such assessment made by such officer, to exonerate complainant from the tax, and to perpetually enjoin its collection.

[Ed. Note.—For other cases, see 7 Va.-W. Va. Enc. Dig. 572; 13 Va. Enc. Dig. 123.]

Appeal from Circuit Court of City of Richmond.

Suit for injunction by the Tredegar Company against the Commonwealth and others. From an adverse decree, defendants appeal. Reversed and dismissed.

The Attorney General and *H. R. Pollard*, of Richmond, for appellants.

W. R. Meredith, of Richmond, for appellee.

MAIN STREET BANK, Inc., v. CITY OF RICHMOND et al.

March 21, 1918.

[95 S. E. 386.]

Taxation (§ 461*)—Bank Stockholders—Excessive Assessment—Correction on Motion of Bank—Statute.—Under Code 1904, §§ 567, 571, providing that any person assessed with state or local taxes, who is aggrieved by any such assessment, may proceed by motion for its correction, where a report made by the officers of a bank stated excessively the gross value of the property of stockholders liable for

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.